special appearance is made by RBDM, RDF and/or Doskocil's without any prejudice to RBDM, RDF and/or Doskocil's ability to bring a motion for an order dismissing this action and/or transferring this action on the grounds that venue in the Northern District is improper.

- 2. The Parties enter this stipulation and seek a continuance of the deadline to file their responsive pleadings to the First Amended Complaint previously due to be filed on January 8, 2008. The Parties seek an extension of RBDM, RDF and/or Doskocil's deadline to respond up to and including January 29, 2008. This stipulation is necessitated in part because Plaintiff's attorney, Paul Rice, has experienced a family emergency that has prevented the Parties from completing negotiations and furthering their mutual investigation of the facts in the matter. No Defendants have appeared in this action. This stipulation is entered into to permit Mr. Rice additional time to attend to personal matters and allow the Parties to continue in their joint efforts to investigate the facts and circumstances upon which this action is predicated in an effort to informally resolve issues regarding venue and pursue possible tolling agreements pending the outcome of related matters pending in the United States Tax Court and/or with the Internal Revenue Service.
- 3. These unexpected circumstances coupled with the need for further investigation into the facts, circumstances, and issues in this case merit a continuance of response date to the First Amended Complaint to January 29, 2008. Such time will afford the Parties a reasonable period of time to investigate the above-referenced matters to minimize the burden on the Court and, if they are not able to resolve these matters informally, to properly respond to the recently served First Amended Complaint and/or take other action to insure prompt and efficient resolution of this matter.

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